

1 SENATE BILL 184

2 55TH LEGISLATURE - STATE OF NEW MEXICO - SECOND SESSION, 2022

3 INTRODUCED BY

4 Mark Moores

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10 AN ACT

11 RELATING TO TAXATION; EXEMPTING FEDERAL, STATE AND LOCAL POLICE
12 OFFICERS FROM INCOME TAX.

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14 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF NEW MEXICO:

15 SECTION 1. A new section of the Income Tax Act is enacted
16 to read:

17 "[NEW MATERIAL] EXEMPTION--INCOME OF POLICE OFFICERS AND
18 FEDERAL POLICE OFFICERS.--

19 A. A salary paid by the state or a political
20 subdivision of the state to a police officer, or by the federal
21 government to a federal police officer, for active duty service
22 is exempt from state income taxation.

23 B. As used in this section:

24 (1) "federal police officer" means a law
25 enforcement officer of a federal department or branch of

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government authorized to enforce federal law; and

(2) "police officer" means "police officer" as defined in the Law Enforcement Training Act."

SECTION 2. APPLICABILITY.--The provisions of this act apply to taxable years beginning on or after January 1, 2022.